

ELK GROVE COMMUNITY SERVICES DISTRICT

8820 Elk Grove Boulevard

Elk Grove, CA 95624

(916) 405-7150

www.egcsd.ca.gov

NOTICE

SPECIAL BOARD MEETING

Monday, August 7, 2006 - 6:00 p.m.

EGCSD Administration Building

Board Room

AGENDA

1. CALL TO ORDER/ROLL CALL
2. COMMUNICATIONS FROM THE PUBLIC
3. PUBLIC GIS WEB SITE PROJECT - INFORMATION/ACTION
4. MOBILE CAR WASH SERVICE - INFORMATION/ACTION
5. WACKFORD COMMUNITY AND AQUATIC COMPLEX OUT OF DISTRICT SURCHARGE FEES REPORT BACK - INFORMATION/ACTION
6. FIRE DEPARTMENT FIVE-YEAR CAPITAL IMPROVEMENT PLAN - INFORMATION/ACTION
7. FY 2006/07 FINAL CSD BUDGET - INFORMATION/ACTION
8. FY 2006/07 FINAL L&L BUDGET - INFORMATION/ACTION
9. ADJOURNMENT

STAFF REPORT

DATE: August 7, 2006
TO: Board of Directors
FROM: Jeff Ramos, Chief Operating Officer
BY: Nick Gorman, FD GIS Coordinator
SUBJECT: PUBLIC GIS WEB SITE PROJECT



Recommendation

That the Board of Directors:

- Authorize staff to proceed with a Request for Proposal (RFP) for professional development services for a CSD Public Web Geographic Information Systems (GIS) Site to encourage citizens, via the internet, to explore and locate the CSD parks and facilities within their community; and
- Authorize staff to purchase the related hardware and software needed for the project.

Background

Recent software advances in Web GIS presentation and design have presented the best opportunity for the CSD to take advantage of them and move forward in developing a Public Web GIS site that would be cost effective and user friendly.

A CSD internet map service solution will allow local residents and other interested citizens the ability to locate CSD parks, facilities, trails, and obtain directions utilizing pertinent map (GIS) information. It will help reduce the volume of questions staff receives on a daily basis pertaining to directions and maps. This project addresses Strategic Plan action item E4.3 – “Expand the capabilities and data availability of GIS intranet.”

A collaboration of all CSD departments is paramount to the success of the project. It will require a considerable amount of staff time to provide a successful service for our constituents. Staff members from all three departments have had several initial meetings to brainstorm and discuss goals and options pertaining to time, materials and funding for the project. Since this is an extremely time-consuming and technical project, staff believes the use of a professional service firm who has experience in designing these types of systems is the most cost-effective and efficient means for the CSD to proceed. This would allow our staff time to focus on defining the needs of the customers and assisting with the design and implementation.

Hardware and software materials and costs for the project have been identified.

- Hardware costs: \$14,800
Two Dell servers, one UPS and one server rack.

- Software net cost: \$ 7,500 (\$17,630 – \$10,200)

Funding for the core software used for this project has already been identified and carried over into the Fire Department's fiscal 2006/07 budget from its fiscal 2005/06 budget. This funding of \$ 10,200 will supplement the software funding requirements.

Funding

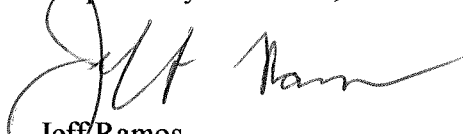
As noted above, partial funding for the software is already included within the Fire Department's FY 2006/07 budget. Staff recommends the use of additional property tax revenues generated from the 2005/06 fiscal year for funding the professional service contract and system hardware and software costs needed to complete the project. Based on staff's initial discussions with several professional service firms, the cost for the professional service contract can be estimated between \$50,000 - \$60,000, for a total project cost of \$83,000 - \$93,000.

The District's Information Systems Manager, Jack Haddon, will present a visual demonstration of several existing websites using similar technology and will also give a brief update on the CSD's website.

Pending approval of the Board tonight, staff will incorporate this project into the final budget for Board approval on August 15th.

Should you have any questions, please do not hesitate to call me.

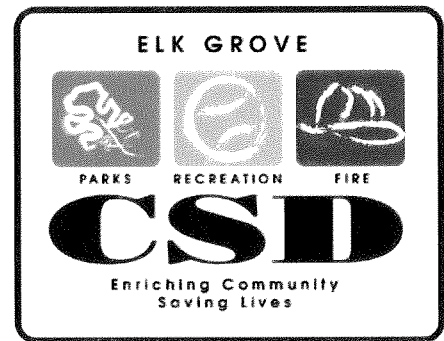
Respectfully submitted,



Jeff Ramos
Chief Operating Officer

STAFF REPORT

DATE: August 7, 2006
TO: Board of Directors
FROM: Jenny Smith, Management Analyst
SUBJECT: MOBILE CAR WASH SERVICE



RECOMMENDATION

That the Board of Directors authorize staff to include mobile car wash services in the final 2006/07 budget not to exceed \$15,990.

BACKGROUND

CSD vehicles outfitted with our logo are prevalent on a daily basis throughout the District. As these vehicles represent the CSD to the community, it is vitally important to keep them clean. Currently, skilled park maintenance, building maintenance and recreation staff are spending a minimum of 65 hours each month washing vehicles, a total of 780 hours annually. At an average of \$20/hour, including benefits, the CSD is expending \$15,600 of valuable staff time washing vehicles when that time could be spent tending to priority projects utilizing their expertise.

Knowing that these divisions could not be impacted further, the initial report to the Board to purchase the five new pool vehicles proposed \$3,900 annually for automated or mobile car wash services. Since the purchase of the pool vehicles, full-service automated car wash services have been compared to mobile car wash services. A full-service car wash is defined as washing the exterior body, wheels and tires; cleaning the windows; wiping down the dash and vacuuming the interior. At the request of the Park Superintendent, Recreation Superintendent and the Facility Supervisor, 19 park maintenance vehicles, 7 building facility vehicles and 4 recreation vehicles were included in the request for quotes, in addition to the 5 new pool vehicles, for a total of 35 vehicles. The following full-service businesses were considered:

Option 1 - Automated Car Wash

Golden State Express Wash is the only full-service automated car wash in Elk Grove (The AM PM at Harbor Pointe and Shell gas station car washes do not offer vacuuming). The cost for a full-service wash would be \$17.00 (cost reflects a volume discount given to CSD) and takes 40 minutes of staff time not including travel time. This would cost \$15,470 annually and would use a minimum of 600 hours of staff time. Using an average of \$20/hour for staff time, including benefits, this equates to \$12,000 of idle staff time.

Option 2 - Mobile Car Wash Services

The following mobile car wash services were sent Request for Quotes to provide a full-service wash to each vehicle every two weeks.

1. Nu Look Mobile Detailing - Quoted an annual cost of \$15,990.
2. California Sun and Mobile Wash - Quoted an annual cost of \$16,120.
3. Clays and Sons Mobile Car Wash Services - Quoted an annual cost of \$24,518.

Due to the mobile car wash services using no staff time, staff proceeded further by calling references of the two mobile car wash service low bidders; Nu Look Mobile Detailing and California Sun and Mobile Wash. The references for the lowest bidder, Nu Look Mobile Detailing, were outstanding and the references for California Sun and Mobile Wash were good.

Due to Nu Look Mobile Detailing being the low bidder and having outstanding references, staff would like to proceed with a one year professional services contract. Nu Look Auto Detailing will follow environmental regulations by using the wash bay at Fire Station 71 or using a water containment mat that traps water to be vacuumed into a 55-gallon drum. All of the products used by Nu Look Mobile Detailing are biodegradable.

The expenditures will be charged to the respective budgets in which the vehicles are used.

Should you have any questions please contact me prior to the meeting.

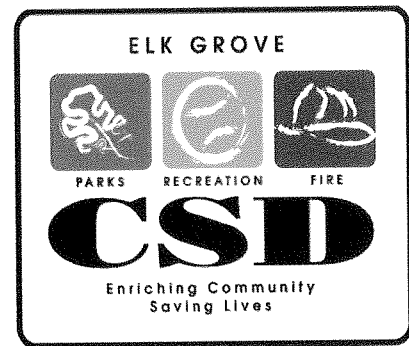
Respectfully Submitted



Jenny Smith
Management Analyst

STAFF REPORT

DATE: August 7, 2006
TO: Board of Directors
FROM: Sue Wise, Parks and Recreation Administrator
BY: Mike Dopson, Recreation Supervisor II
Cc: Kelly Gonzalez, Recreation Superintendent
SUBJECT: WACKFORD COMMUNITY AND AQUATIC COMPLEX OUT OF DISTRICT
SURCHARGE FEES REPORT BACK



RECOMMENDATION

Staff recommends that the Board of Directors support the existing priority registration policy offering residents living within the Elk Grove CSD boundaries a two week priority registration period for recreation programs.

BACKGROUND/ANALYSIS

In early 2006 the Board of Directors requested a report back, asking staff to provide information on charging out of District surcharge fees to participants utilizing recreation services at the Wackford Community and Aquatic Complex (WCAC).

In May 2004 the Parks and Recreation Committee reviewed out of District surcharge fees. At that time the Committee did not support an out of District surcharge for the following reasons:

1. The surcharge did not bring a significant amount of revenue.
2. The Lease Agreement with the County of Sacramento for Elk Grove Regional Park specifically restricts CSD from charging a surcharge to non-residents for services offered at Elk Grove Park.
3. The implementation of a surcharge creates inconsistent rates throughout the District for similar recreation services.

In June 2004 staff presented a report to the Board that evaluated out of District surcharge fees for all CSD programs (Attachment A). At that time, rather than develop a two-tiered system of recreation fees, the Board approved to expand the resident priority registration system to allow residents living within the Elk Grove CSD boundaries a two week priority period to register for recreation programs prior to non-residents.

Benchmarking Out of District Surcharges

Staff has benchmarked other local government agencies regarding non-resident fees and found that non-resident fees vary from no surcharge to \$15. Southgate Recreation and Park District and the City of Sacramento do not charge a non-resident fee. Galt charges a \$15 fee for non-residents and \$10 for non-residents within the school district. When a surcharge has been implemented by other agencies, the most common was a \$10 surcharge for non-residents. In the following analysis of recreation fees staff used the fee of \$10 for non-residents to evaluate CSD recreation program cost recovery impacts and the potential for additional revenue for services at the WCAC.

Wackford Community and Aquatics Complex Programs Surcharge Fee Analysis

Youth Development

Preschool Programs

In 2005 there were 81 preschool participants at WCAC of which 13 (16%) preschool participants were non-residents. The total revenue collected for preschool programs in 2005 was \$159,084. If CSD applied a \$10 per non-resident participant surcharge for the school year, the increase in revenue for preschool is \$130 resulting in an increase of one-tenth-of-one percent (0.1%).

In 2006/2007 preschool activity types cost recovery thresholds are projected to be at 100% cost recovery through non-departmental indirect overhead. The additional revenue would not impact the projected preschool cost recovery thresholds for 2006/2007.

Aquatics and Teens

Aquatics

CSD is not able to apply a non-resident surcharge to aquatic programs or recreation swimming because they occur at both the WCAC and the Jerry Fox Swim Center, located in Elk Grove Regional Park, where our agreement with the county currently precludes us from charging non-resident fees.

Teens

In 2005 the Teen Center, located at the WCAC, had 267 participants who purchased teen membership passes of which 39 (14.6%) of the memberships passes were purchased from teens out of the CSD boundaries. The total revenue collected for teen programs at Wackford in 2005 was \$2,670. If CSD applied a \$10 surcharge for non-residents, the increase in revenue for teen memberships is \$390 resulting in an increase of 14.6%.

In 2006/2007 teen programs cost recovery thresholds are projected to be at 70% of direct cost. If implemented, the surcharge fee would result in increasing the cost recovery thresholds by 1% for 2006/2007.

Skate Park

A CSD program that is exclusive to the WCAC is the supervised skate park. The skate park re-opened on July 5, 2006. As of August 1, 2006 the CSD has sold 69 membership passes, of which 12 (17.4%) were purchased by non-residents. The total revenue collected to date for membership passes is \$2,070. If CSD applied the current average of \$10 per participant, the increase in revenue for the skate park is an additional \$120, resulting in a 5.8% increase in revenue.

Skate park programs are projected in 2006/2007 to have a cost recovery threshold of 31% of direct cost. The additional revenue does not change projected cost recovery thresholds.

Leisure Education

In 2005 there were 10,417 participants enrolled in leisure education programs District-wide, of which 1,805 (17.3%) were non-resident participants. The total revenue collected for leisure education in 2005 was \$446,567. If CSD were to apply the average \$10 surcharge for non-residents, the increase in revenue for District-wide leisure programs is \$18,050 resulting in a 4% increase.

In 2006/2007 leisure education programs cost recovery thresholds are projected to be at 87% of program direct overhead. If implemented, the surcharge fee would result in increasing the cost recovery thresholds by 3% for 2006/2007.

However, CSD is not be able to apply a non-resident surcharge to leisure education because many leisure classes occur at the Pavilion, located in Elk Grove Regional Park, where our agreement with the county currently precludes us from charging a non-resident fee.

Leisure Education – Wackford Community and Aquatic Complex

In 2005 there were 3,002 leisure education participants at WCAC, of which 662 (22%) of the participants were non-residents. The total revenue collected for leisure education programs at the WCAC in 2005 was \$135,418. If CSD applied a \$10 per non-resident participant surcharge, the increase in revenue for leisure education programs is \$6,620 resulting in a 4.9% increase in revenue.

In 2006/2007 leisure education programs cost recovery thresholds are projected to be at 87% of direct overhead. The additional revenue from charging a non-resident surcharge to programs specifically at the WCAC will increase the cost recovery thresholds by 1% for 2006/2007.

Youth and Adult Sports

In 2005 there were 2,703 sport participants at the WCAC, of which 331 (12.2%) of the sport participants were non-residents. The total sport revenue collected for programs at the WCAC in 2005 was \$180,737. If CSD were to apply the average surcharge for non-residents of \$10, the increase in potential revenue is an additional \$3,310, resulting in a 1.8% increase.

The increase in revenue changes projected cost recovery thresholds for 2006/2007 by approximately 1%, varying based on activity types.

<u>Activity Type</u>	<u>Cost Recovery Threshold</u>	<u>Cost Recovery Threshold with Non-Resident Fees</u>	<u>Change with Non-Resident Fees</u>
<i>Pee Wee Sports</i>	<i>60% Direct Overhead</i>	<i>61% Direct Overhead</i>	<i>Increase cost recovery threshold by 1%</i>
<i>Youth Sport Leagues</i>	<i>83% Direct Overhead</i>	<i>83% Direct Overhead</i>	<i>No Change</i>
<i>Youth Sport Camps</i>	<i>91% Facility Overhead</i>	<i>91% Facility Overhead</i>	<i>No Change</i>
<i>Adult Sport Leagues</i>	<i>95% Direct Overhead</i>	<i>96% Direct Overhead</i>	<i>Increase cost recovery threshold by 1%</i>

Special Events

The non-resident surcharge currently does not apply to special events. CSD currently does not have special events at the Wackford Community and Aquatic Complex that charges fees to the community.

Summary

Program fees have been carefully examined as part of the annual cost recovery methodology and annual budget process. Through the cost recovery methodology, program fees have been evaluated based on fee tipping points. Recreation fees have been set at the highest competitive market rates, balancing cost recovery thresholds and service values. The recreation service fee tipping points must be carefully considered prior to implementation of additional surcharges or there is the potential to price CSD recreation programs out of the market.

In evaluating 2005 recreation revenue data, and integrating the 2006 skate park data in the analysis, staff has identified 395 non-resident participants (12.6%) of the total 3,120 participants who participated in recreation activities at the WCAC. If the surcharge fee were implemented for non-residents the potential increase in revenue to the Recreation Division for the year is estimated at \$3,950. The Recreation Division is a \$9.8 million budget and receives \$6.9 million in revenue for recreation programs. The potential additional \$3,950 in revenue increases the overall revenue total by six hundredths-of-one percent (0.06%), and results in minor changes to the overall cost recovery targets and thresholds.

Therefore, staff recommends that the CSD continue to offer a two week priority registration period for residents and allow non-residents to register after the priority registration period has ended.

Should you have any questions please contact me prior to the meeting.



Sue Wise, Administrator
Parks & Recreation Department

Attachment A: June 2004 Staff Report – Out of District Surcharge/Priority Registration

STAFF REPORT

DATE: June 1, 2004
TO: Board of Directors
FROM: David Wigginton, Administrator
Department of Parks and Recreation
BY: Jenny Smith, Advance Planning Analyst



SUBJECT: OUT OF DISTRICT SURCHARGE/PRIORITY REGISTRATION

RECOMMENDATION

That the Board of Directors approve to expand the resident priority registration system that allows residents living within the Elk Grove CSD boundaries to register for recreation programs prior to non-residents.

BACKGROUND

The Park and Recreation Committee met February 17, 2004 to discuss the issue of charging an out of district surcharge to non-residents for park and recreation services. The discussion brought about the need for more information. Staff was directed to research the questions and issues that were brought up at the meeting (Exhibit 1).

The Committee met May 11, 2004 to discuss the issue further with the findings of the research available (Exhibit 2). From the research prepared, the Committee determined an out of district surcharge would not bring in a significant amount of additional revenue. Staff also provided information from the Lease Agreement for Elk Grove Regional Park that prohibits the CSD from charging a surcharge to non-residents for services or facilities within the park, including the rental of the Pavilion, Rotary Grove, Kloss Softball Complex, Strauss Island and ball fields. This also applies to activities or programs offered at these facilities. Due to this, charging an out of district surcharge would provide inconsistent rates throughout the District.

The Committee did recommend continuing and expanding the priority registration system that allows residents the opportunity to register for impacted classes and programs before non-residents. Currently, priority registration is available to residents for preschool, Toddler Time and adult sports leagues. The Committee's recommendation is to extend priority registration to all seasonal programs in the Activity Guide that offer pre-registration.

Should you have any questions please contact me prior to the meeting.

Attachment A

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'David Wigginton', with a long horizontal stroke extending to the right.

David Wigginton, Administrator
Department of Parks and Recreation

Attachments

Issues and Questions for Discussion on Proposed Fees for
Out-of-District Residents
Parks and Recreation Committee Meeting
(February 17, 2004)

Additional questions and issues that need to be addressed:

- I. Capital Improvement Contributions
 - Please provide historical figures for how much federal, state, county, education and other funds have been used to support construction, operation and maintenance of major projects at Elk Grove Park, Laguna Town Hall, Laguna Community Park and other major facilities.
 - Do any of the grants obtained for projects noted above include provisions that prevent charging different fees for residents who may not live within the CSD territory, but who have contributed through their county taxes, state income or federal income taxes?
 - How many residents within the CSD participate in activities and use facilities within the South Gate Park and Recreation District, Wilton, City of Galt and City of Sacramento and other areas?
- II. The CSD has gone a long way in promoting itself as a good neighbor. Do the South Gate Park and Recreation District, Wilton Park District and City of Galt charge Elk Grove residents' additional fees for participating in their recreational programs? And if so, how much? Are CSD residents unable to participate or use CSD facilities because of use by non-residents?
- III. I believe that about one-quarter of the Elk Grove Unified School District's students live outside the CSD's territory. Would implementation of a higher fee structure for non-resident students who attend schools within the CSD area result in discrimination? Does such a fee structure promote a "we" versus "them" climate? Will establishment of a CSD non-resident fee encourage the CSD's neighboring governmental entities to create similar fees or increase existing non-resident fees?
- IV. Do we have a fiscal crisis that requires the CSD to charge higher fees for out-of-district residents? Is this proposal any different than charging higher ambulance fees to cover costs for non-residents?
- V. Do other options exist for generating revenue to cover costs for use of CSD facilities?

Exhibit 2 - Out of District Surcharge Research

I. Purpose of Research

Per direction from the Board, staff researched the issue of charging a surcharge for services to participants residing out of the CSD boundaries. Services include recreation programs, classes and events and facility and field reservations. The purpose of this report is to address the specific issues discussed by the Park and Recreation Committee during the February 17, 2004 meeting.

II. Current Resident Priority Practices

Currently there is no difference between resident and non-resident recreation and facility reservation fees, though, there are several practices that offer preferential treatment to residents.

- a. Resident priority registration – Priority registration was approved by the Board in March of 1999 allowing residents to register for high demand programs prior to opening registration to non-residents.
- b. Operation Clyde Scholarships – Only residents of the District are eligible for Operation Clyde Scholarships.
- c. Elk Grove Park picnic area reservations – Areas 1a, 1b and 1c of Elk Grove Regional Park are reserved for resident individuals and businesses only.
- d. Fire Department Ambulance Fees – Non-residents are charged an additional \$75 for ambulance use.

III. Facilities

- a. Capital Improvement Contributions to Major District Facilities

Facility	Funding Sources	Grant Sources
Laguna Town Hall	Developer Fees W. Lag. & Lakeside BZ	None
Elk Grove Rec. Center	Property Tax	None
Laguna Community Park	Landscape & Lighting	Home Field Advantage
Wackford Complex	In-lieu Fees, Property Tax, EGUSD contribution	Home Field Advantage Prop. 12 Per Capita
Elk Grove Regional Park	County General Fund	Prop. 12 Per Capita

- b. None of the funding sources above include provisions that prevent charging different fees for non-residents, though, the Lease Agreement for Elk Grove Regional Park, Section 6c states, "District shall not charge a non-resident or similarly intended fee for programs, services or facilities located on County Property in Elk Grove Regional Park." This includes rentals of the Pavilion, Rotary Grove and Strauss Island and any programs, classes or events offered at these facilities.
- c. Non-District Facilities used for Recreation Programs - To expand programs staff has created partnerships with local businesses to provide additional facilities to offer programs. The following are the businesses in which the District currently has partnerships with: (* designates out of district facilities)

Bead Ware
Byers Gymnastics
Cal Fit

- *Champions Golf Course
- EGUSD facilities (Morse Elementary - only school used that is out of district)
- Encore Dance Studio
- *Evergreen Ranch
- Inside Out Studio
- Just Clay'n Around
- Laguna Creek Archers Indoor Range
- Luma Motion Academy
- *Riverglade Stables
- *Sac Town Volleyball
- Studio Fit

IV. Survey of Neighboring Districts

Four Neighboring Districts were surveyed including the City of Galt Parks and Recreation Department, Wilton Parks and Recreation (Sac. County Service Area), City of Sacramento Department of Parks and Recreation and a neighboring recreation and park district that requested to not be identified. The survey questions are listed below with the responses.

Do you charge non-residents a higher fee? If yes, what is the additional fee?

Galt	<i>Yes. Non-residents within the Galt High School District \$10. Non-residents outside Galt High School District \$15. This includes recreation activities and park and facility reservations. Swim lessons are the only exception which is an additional \$5 for all non-residents.</i>
Wilton	<i>No.</i>
Sacramento	<i>No.</i>
Other Agency	<i>Yes. \$3-5 additional fee for recreation programs. No additional fee for facility or park reservations.</i>

Is there any other type of priority or preferential treatment for residents?

Galt	<i>No</i>
Wilton	<i>No. Only offer special events several times/year and has no facilities.</i>
Sacramento	<i>No.</i>
Other Agency	<i>No.</i>

What percentage of Elk Grove residents participate in your agency's programs.

Galt	<i>10% (estimate)</i>
Wilton	<i>5% (estimate).</i>
Sacramento	<i>No statistics for Elk Grove only. Out-of-city participants estimated at 50%.</i>
Other Agency	<i>No estimate, though stated that a significant number of participants are residents of the agency polled.</i>

Would Elk Grove CSD charging a surcharge to non-residents have any impact on future decisions for your agency to charge non-resident fees or increase current fees?

Galt	<i>No.</i>
Wilton	<i>No.</i>
Sacramento	<i>No.</i>
Other Agency	<i>No.</i>

How does your agency verify residency?

Galt *Check the address on the registration form.*

Other Agency *Check zip code.*

Does your agency charge sports groups and associations using your fields higher fees for the non-resident youth participating in the league?

Galt *No.*

Other Agency *No.*

Since the two agencies above did not charge youth sports groups a surcharge for non-residents I called the City of Roseville to find out their practice.

Roseville Do not charge sports groups a higher fee for non-resident participants, however, the % of residents in the sports groups directly relates to the amount of field allocation for the groups.

V. **Non-resident Fees in Relation to EGUSD Boundaries**

The Park and Recreation Committee directed staff to find if it would be considered discriminatory to charge a non-resident surcharge to students attending Elk Grove Unified School District schools within the CSD boundaries but living out of CSD Boundaries. A call was made to the Department's legal council and it was determined that the CSD's primary role is to provide services to residents living within the CSD boundaries and it is not discriminatory to charge a surcharge to non-residents. Consideration was put into the determination that EGUSD has provided capital improvement funds for several projects, the most recent one being the construction of the Wackford Aquatic Complex.

VI. **What Problem are We Trying to Solve?**

The Park and Recreation Committee asked if there was a fiscal crisis, and if so, are there other ways to generate revenue. No, the CSD is not facing a fiscal crisis, and if it were, this would not bring in a significant amount of revenue. Based on 2003 non-resident registration numbers, an additional surcharge of \$5 would increase revenue by only \$13,000 (in a budget of \$2,500,000) not taking into account any decrease of registrations due to the surcharge.

Director Wright brought up the issue of residents being treated unfairly, not being able to participate in impacted programs due to residents and non-residents having the same priority. Currently residents receive priority when registering for programs that generate waiting lists including preschool, Toddler Time and adult sports leagues. The current preschool and Toddler Time attendance shows 87% of participants live within the District. Registration for fall preschool classes shows 88% of participants live within the District.

The last time the resident priority procedures were looked at was 1999 when the procedures were approved by the Board. After polling the Recreation Supervisor II's it was found that additional impacted programs include sports programs for children ages 3-7, Kid Central Year-Round Camp (during the summer months), Parents & Tots, Kindergarten Readiness, and various dance, Taekwondo and gymnastics classes offered for young children. None of the Recreation Supervisors could recall any situations in which residents complained of residents not having priority.

Staff Report

DATE: August 7, 2006
TO: Board of Directors
FROM: Steve J. Foster, Fire Chief
BY: John Ebner, Administrative Analyst



SUBJECT: Fire Department Five-Year Capital Improvement Plan (Fire CIP 2006-2011)

Recommendation

That the Board of Directors review and approve the Fire Department Capital Improvement Plan.

Summary

This report will provide the Board of Directors with an overview of the Fire Department's Five-Year Capital Improvement Plan (Fire CIP), focusing on projects planned for Fiscal Year 2006/07. It is anticipated that in future years the Board will review and prioritize the projects in the Fire CIP in March of each year.

The CSD Fire Department CIP is a long-range plan for fire facilities infrastructure development within the district. The Fire CIP covers a five year period from 2006 to 2011, and includes all currently identified projects. Prior to the development of the Fire CIP the Board considered projects on an annual basis during the budget process as recommended by staff utilizing a number of factors, not the least of which was the CSD Master Plan. Although basic project elements were identified, the overall long-term needs of the CSD and the community it serves were not addressed during the budget process.

The Fire CIP is a valuable planning tool. It allows staff and the Board to look down the road and create timelines for future fire department facilities that help serve the community and adhere to the vision and mission of the CSD. It identifies specific projects over the long-term, prioritizes those projects, and assists staff in managing project workloads. It will link projects to their funding mechanisms, provide funding accountability, and identify future funding needs. It will be updated annually and the Board will be given the opportunity to authorize projects during the budget process while seeing the overall picture of Fire Department infrastructure needs.

The projects identified in the Fire CIP reflect the CSD's commitment to residents to continue to develop new facilities while renovating existing ones. Projects have been classified according to date. The Fire CIP includes 10 projects totaling \$34.4 million, including the construction of Station 77 in Madeira, a new Fleet Maintenance Facility, and a new Logistics/CSD Maintenance facility.

Projects are funded through the CSD Fire Fee Program (Development Fees), General Funds, Reserve Funds, and income generated from the rental of station radio towers to wireless communications companies.

Fire CIP Components

The Fire CIP is comprised of the following three sections:

Narrative ~ This section gives an overview of the Fire CIP, outlines the process by which it was created, and describes the various funding sources.

Summary Sheets ~ These spreadsheets summarize all individual project costs and funding sources, providing an overall breakdown by fiscal year in an easy to use format that identifies all projects slated to begin construction during the course of the Fire CIP.

Project Descriptions and Budgets ~ This section breaks out each individual project, giving a description and a detailed budget for each project.

Fiscal Year 2006/07 Projects and Funding

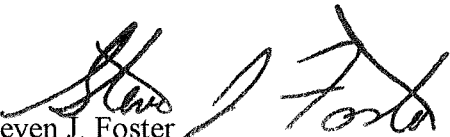
The Fire CIP contains five projects that are slated to begin design or construction during FY 2006/07. The remaining six projects will be considered beyond the coming fiscal year and will require more Board deliberation, such as approval of recommended funding.

Staff is looking to the Board to confirm the following five projects for Fiscal Year 2006/07. Amounts shown reflect anticipated expenditures during first year of the Fire CIP (FY 2006/07). They do not reflect the fact that each of the projects will be debt financed, with costs spread throughout the length of each loan. Information related to the debt financing is available in the Fire CIP.

1. Logistics/CSD Maintenance Facility
 - \$1,902,500 for design, construction, and construction management
2. Station 77 (Madeira)
 - \$502,500 for design, initial construction, and construction management
3. Fleet Maintenance Facility
 - \$500,000 for design and initial construction
4. Station 78 (Promenade)
 - \$200,000 for preliminary design and approvals

The Fire CIP is an indispensable long-range planning tool that provides for effective decision making as it relates to the infrastructure needs of the fire department. We look forward to Board approval of the document and the addition of facilities that are sure to help the Fire Department provide the finest in emergency mitigation and fire prevention services to the community. Should you have any questions, please contact me prior to the meeting.

Respectfully Submitted,


Steven J. Foster
Fire Chief

Fire Department Five-Year

Capital Improvement Plan

is available for review

in the CSD Administrative

Offices located at

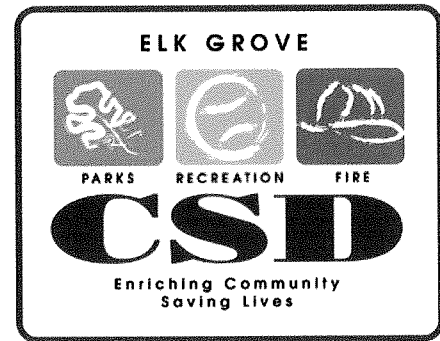
8820 Elk Grove Blvd.

Call Vicky Violett @ 405-7169

For further information

STAFF REPORT

DATE: August 7, 2006
TO: Board of Directors
FROM: Jeff Ramos, Chief Operating Officer
SUBJECT: FY 2006/07 FINAL CSD BUDGET



RECOMMENDATION

That the Board of Directors review the preliminary rollover/encumbered funds for the FY 2006/07 final CSD budget and give staff direction.

BACKGROUND/ANALYSIS

On June 20th the Board adopted the FY 2006/07 preliminary CSD budget. At that time, the following direction was given to staff:

1. Add \$150,000 for security services.
2. Remove the cost for the hybrid vehicles and add this amount to the apparatus replacement reserve account.

In addition staff noted at that meeting that we would bring back to the Board the preliminary rollovers and encumbered funds information for the final budget. Attached to this report is a detailed list of the rollovers and encumbered funds by department. This information is summarized as follows:

Administrative Services

The preliminary rollover for the Administrative Services Department is approximately \$2,419,000 and is comprised of additional property tax revenue, interest income and remaining contingency funds. Staff had identified \$1,339,000 of available funds in the mid-year budget report which was to be deposited into the Park Capital Facility Reserve. With the additional funding, staff is recommending that \$500,000 be allocated to a Land Acquisition Reserve, an additional \$430,000 be allocated to the Park Capital Facility Reserve and \$150,000 be used to fund the security services. These amounts are critical to future park development and expansion of District services.

Fire Department

The preliminary rollover/encumbered funds for the Fire Department is approximately \$1,128,000. All of the items listed on the attached spreadsheet have already been included within the Preliminary Fire Department Budget. However, per previous Board direction, the proposed purchase of hybrid vehicles will be removed from the budget and the \$20,000 savings will be added to the Apparatus Replacement Reserve. In addition, per the Fire Department Capital Improvement Plan, the CSD Support Services Building is initially being funded entirely with a long-term loan. Therefore, the \$750,000 previously identified as an encumbered fund for the CSD Support Services Building is being replaced with Long-term Loan Proceeds and the funds are recommended to be placed into a Fire Capital Facilities Reserve to be used to make the District's portion of the debt service payments on the loan.

Parks and Recreation

The preliminary rollover surplus amount for the Parks Department is approximately \$1,485,000. This amount is comprised of Park Department savings, encumbered funds from the FY 2005/06 budget, park development fees, Prop 40 funds, additional recreation service charges and use of reserve funds. The following are the major items from the attached spreadsheet:

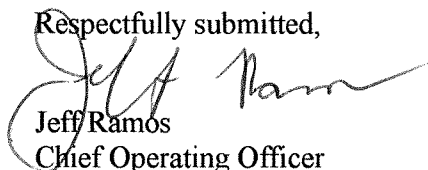
1. Previously approved projects that were not completed in the prior year. These include the EG Rec Center paint removal, roof repair and HVAC upgrades; LTH drip lines and kitchen upgrades; Pavilion kitchen upgrade and completion of the WCAC skate park and shade structure improvements previously approved by the Board.
2. Golf course improvements funded with reserves that was approved by the Board on June 14th.
3. Pavilion restroom ADA upgrades that will be funded with remaining District Proposition 40 funds. This project had been delayed until staff determined the funding source.
4. Completion of the Ehrhardt House Exterior Renovation with park development fees. Plans are progressing through City review and staff is ready to rebid the project.
5. Establishment of a Youth Facility Development Reserve account to fund new facilities such as the proposed additional Youth Development site on Bilby Meadows Park within East Franklin as outlined within the Parks Capital Improvement Plan.
6. Increase to the Pool Capital Improvement Reserve account. An additional water slide, included in the original design, is planned for the Wackford Aquatic Complex when funding is sufficient and will eventually come from this reserve account.
7. Branding – continue replacement of program staff shirts with new logo.
8. Upgrade WCAC patio furniture to improve outdoor environment.
9. Additional security cameras/panic buttons for various facilities to improve security.
10. Expand WCAC workstations for new staff.
11. Gators (2) for special events and WCAC security personnel.
12. WCAC PA System for Emergency Action Plan.
13. Adjust funding source for completion of Del Meyer Park from reserves to park development fees.

Final Year – End Revenues

Per discussion with the County of Sacramento, the final property tax distribution for the month of June will not be received until later in the month. Staff recommends that this final distribution be added equally to the Park Capital Facility, Fire Capital Facilities and Land Acquisition Reserve accounts. At the Board's discretion, these allocations can always be changed at a later date.

Department staff will be available to answer any questions the Board may have.

Respectfully submitted,



Jeff Ramos
Chief Operating Officer

Attachment

ELK GROVE CSD
PRELIMINARY ROLL-OVER/ENCUMBERED FUNDS
FY 2006-07 FINAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Roll-Over Funds (\$2,419,194) - Add'l Prop Tax, Interest Income, Contingency

\$ 150,000	Security Services – Acct 2591
\$1,769,194	Park Capital Facilities Reserve
\$ 500,000	Land Acquisition Rsv

FIRE DEPARTMENT

Roll-Over/Encumbered Funds (\$1,128,850) – Fire Dept Savings

\$ 10,200	GIS Enterprise System – Acct 2811
\$ 325,000	Diesel Exhaust System – Acct 4202
\$ 50,000	4.9 GHz Microwave Radio System Infrastructure – Acct 4302
<u>\$ 743,650</u>	Fire Capital Facilities Reserve – CSD Support Services Building
1,128,850	
\$ 20,000	Apparatus Replacement Reserve – Elimination of Hybrid Vehicles
\$ 750,000	Increase to Long-term Loan Proceeds – Acct 9870 (CSD Support Services Building)

PARKS & RECREATION DEPARTMENT

Roll-Over/Encumbered Funds (\$1,483,826) – Parks Dept Savings, Dev Fees, Prop 40, Rsv Funds, Rec Svc Chgs

\$ 20,621	Preschool Teachers 12 mo salary – Acct 1110
\$ 5,000	NRPA, Rev Mngmt School Training – Acct 2035
\$ 13,000	Replace carpet in Park & Rec Annex – Acct 2076
\$ 720	Replace staff desk, chairs – Acct 2076
\$ 32,315	EGRC Paint/Lead Removal – Acct 2111
\$ 40,000	Golf Course – irrigation/pump repair – Acct 2141
\$ 250	Cell Phone for Envir Ed staff – Acct 2197
\$ 1,500	Copier maintenance for Preschool – Acct 2261
\$ 2,700	Copier lease for Preschool – Acct 2275
\$ 40,000	Golf Course – electrical/security install – Acct 2591
\$ 1,500	EGRC HVAC Bid Specs – Acct 2591
\$ 4,000	LTH Drip Lines – Acct 2591
\$ 24,800	Branding - replace program staff shirts with new logo – Acct 2852
\$ 1,900	Replace Pool Table in Teen Center – Acct 2852
\$ 2,000	Replace Pool Lane Lines – Acct 2852
\$ 2,150	Replace preschool tables, rugs, easel – Acct 2852
\$ 2,500	Addtl Sound Equip for Special Events – Acct 2852
\$ 30,000	Upgrade WCAC Patio – Acct 2852
\$ 70,000	Golf Course – Pro Shop Supplies – Acct 2852
\$ 50,000	Golf Course – Equipment Debt Pmt – Accts 3210/3230
\$ 50,000	Golf Course – Structure/Parking Lot Repairs – Acct 4202
\$ 29,480	Addtl Security Cameras, Panic Buttons for Park Facilities – Acct 4202

ELK GROVE CSD
PRELIMINARY ROLL-OVER/ENCUMBERED FUNDS
FY 2006-07 FINAL BUDGET

PARKS & RECREATION DEPARTMENT

\$ 20,430	EGRC Roof Repair – Acct 4202
\$ 20,900	EGRC HVAC Upgrade – Acct 4202
\$ 11,700	LTH Kitchen Upgrade – Acct 4202
\$ 10,000	Pavilion Kitchen Upgrade – Acct 4202
\$ 230,000	Pavilion Restroom ADA Upgrade – Acct 4202
\$ 4,316	Fox Aquatic Skylight – Acct 4202
\$ 4,000	Complete Preschool Playground Upgrade – Acct 4202
\$ 247,363	Ehrhardt House Exterior – Acct 4202
\$ 107,000	Complete WCAC Skate Park/Shade Structure – Acct 4202
\$ 12,000	Gators (2) for Special Events and WCAC Security – Acct 4301
\$ 8,000	Portable Generator for Special Events – Acct 4302
\$ 6,000	Replace Storage Shed at LCP – Acct 4302
\$ 41,000	Expand WCAC workstations for new Staff – Acct 4303
\$ 20,000	WCAC PA System for Emer Action Plan – Acct 4303
\$ 12,000	Computer upgrades (2) for Sr Landscape Arch/Assoc Arch – Acct 4305
\$ 1,500	Computer for Sports Staff – Acct 4305
\$ 1,250	Fax/printer for Preschool Staff – Acct 4305
\$ 1,250	LTH fax/printer replacement – Acct 4305
\$ 5,400	Computer replacements (3) for leisure – Acct 4305
\$ 185,000	Establish Youth Facility Development Reserve
\$ 110,281	Pool Capital Improvement Reserve
\$ (31,000)	Completion of Del Meyer Park – funded with Park Capital Facility reserves
\$ 31,000	Completion of Del Meyer Park – funded with Park Development Fees
<u>1,483,826</u>	

Funding Sources:

\$ 518,181	Park Department Savings
\$ 110,661	Encumbered Funds – Projects not completed in FY 05/06
\$ 247,363	Park Development Fees – Ehrhardt House Exterior
\$ 230,000	Prop 40 Funds – Pavilion Restroom ADA Upgrade
\$ 250,000	Admin Bldg Capital Rsvs – Golf Course Impvmnts
\$ 107,000	Park Capital Facilities Rsv – WCAC Skate Pk/Shade Structure
\$ 20,621	Addtl Rec Service Chgs – Preschool Teacher Salaries
<u>1,483,826</u>	

STAFF REPORT

DATE: August 7, 2006
TO: Board of Directors
FROM: Jeff Ramos, Chief Operating Officer
SUBJECT: FY 2006/07 FINAL L&L BUDGET



RECOMMENDATION

That the Board of Directors review the FY 2006/07 final L&L budget and give staff direction.

BACKGROUND/ANALYSIS

On June 20th, the Board approved the FY 2006/07 Preliminary Budget for the District Wide Landscape and Lighting Assessment District and set the Public Hearing for August 15, 2006 at 6:30pm. At that meeting and a subsequent Special Board meeting held on July 11th, the following direction was given to staff:

1. Move the \$90,000 allocated for security services to the General Fund budget – has been included in the Final CSD Budget.
2. Research the inclusion of security services within the L&L budget based on the Preliminary Engineer's Report – per review of our legal counsel, these services can be included within the L&L budget based on the Preliminary Engineer's Report.
3. Limit the assessment rate increase in East Elk Grove, Benefit Zone 11 to \$49.50 – this will be changed for the Final Budget.
4. Increase the maintenance of the existing CSD maintained medians – this will be included within the Final Budget.

Additional Projects Recommended for Inclusion in Final Budget

1. Elk Grove Park Domestic Water Conversion - cost of \$60,000 – allocate \$48,000 within District Wide Cost budget and \$12,000 within Central Elk Grove budget

Currently, domestic water service for the drinking fountains, restrooms, Pavilion, Youth Center and Corporation Yard within Elk Grove Park is supplied via the on-site well. Due to current water regulations, it is necessary for the District to have the domestic water service connected to the existing water supply provided by Elk Grove Water Service.

2. Elk Grove Park Corp Yard Termite Damage – cost of \$5,000 within District Wide Cost budget

Cost to repair termite damage at the corporation yard in Elk Grove Park.

3. Maintenance Shop Air Compressor – cost of \$5,000 within District Wide Cost budget

Cost to add electrical supply and piping for air compressor connections within the maintenance shop.

4. Paint Maintenance Shop – cost of \$3,500 within District Wide Cost budget

Cost to paint interior of the park maintenance shop on Bruceville Road. This building has never been painted on the interior since construction in 2003.

Equivalent Dwelling Units (EDU)

Staff has previously identified an additional 1,224 EDUs within the Other Rural Benefit Zone. Our District Engineer is continuing to review the July 2006 Sacramento County data and staff does not have the information as of this date. Staff will present the data at the meeting.

Preliminary Fund Balance Analysis

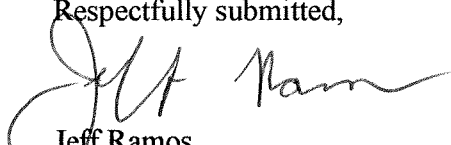
Attached to this report are the fund balance analysis worksheets that are based on the preliminary final revenue and expenditure data for FY 2005/06.

Final Park Administrator and Landscape Architect Time Allocation

Also attached to this report is the final Park Administrator and Landscape Architect time allocation. As you may recall, the salary and benefits for these positions are allocated to the individual benefit zones based on a percentage allocation. As we have now completed the 2005/06 fiscal year, the comparison between the preliminary and final allocations is attached.

District staff will be available to answer any further questions the Board may have.

Respectfully submitted,



Jeff Ramos
Chief Operating Officer

Attachments

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT- LAGUNA ZONE 1
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	1,153,478
Revenue 2005/06 (1)	2,485,330
Expenditures 2005/06 (1)	<u>(2,159,668)</u>
Fund Balance 6-30-06	<u>1,479,140</u>

Uses:

Reserved for:

Dry Period Financing (2)	1,219,200
Capital Improvements (3)	49,940
Fund Balance Available (4)	<u>210,000</u>
Total	<u>1,479,140</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park renovation/development.

(4) Fund balance available used to fund Kloss Park Tot Lot Renovation and Pinkerton Park construction costs.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT-CAMDEN ZONE 2
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	87,317
Revenue 2005/06 (1)	132,323
Expenditures 2005/06(1)	<u>(127,590)</u>
Fund Balance 6-30-06	<u>92,050</u>

Uses:

Reserved for:

Dry Period Financing (2)	72,100
Capital Improvements (3)	17,045
Fund Balance Available (4)	<u>2,905</u>
Total	<u>92,050</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in December and April.

(3) Reserve established in accordance with Board Policy to fund park renovation/development.

(4) Amount represents fund balance to be used to fund 2006-07 expenditures within available assessment revenue.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
ELK GROVE/WEST VINEYARD ZONE 3
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	357,273
Revenue 2005/06 (1)	647,651
Expenditures 2005/06 (1)	<u>(670,694)</u>
Fund Balance 6-30-06	<u>334,230</u>

Uses:

Reserved for:	
Dry Period Financing (2)	283,570
Capital Improvements (3)	0
Fund Balance Available (4)	<u>50,660</u>
Total	<u>334,230</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve has not been established due to lack of funds.

(4) Amount represents fund balance to be used to fund 2006-07 expenditures within available assessment revenue.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
WEST LAGUNA ZONE 4
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	413,837
Revenues 2005/06 (1)	693,773
Expenditures 2005/06 (1)	<u>(612,579)</u>
Fund Balance 6-30-06	<u>495,031</u>

Uses:

Reserved for:

Dry Period Financing (2)	326,000
Capital Improvements (3)	169,031
	<u> </u>
Total	<u>495,031</u>
 Net	 <u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park renovation/development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
LAKESIDE ZONE 5
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	280,641
Revenues 2005/06 (1)	510,324
Expenditures 2005/06 (1)	<u>(404,015)</u>
Fund Balance 6-30-06	<u>386,950</u>

Uses:

Reserved for:

Dry Period Financing (2)	250,300
Capital Improvements (3)	136,650
	<u> </u>
Total	<u>386,950</u>
 Net	 <u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park renovation/development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
CENTRAL ELK GROVE ZONE 6
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	244,953
Revenues 2005/06 (1)	510,579
Expenditures 2005/06 (1)	<u>(565,285)</u>
Fund Balance 6-30-06	<u>190,247</u>

Uses:

Reserved for:

Dry Period Financing (2)	156,557
Capital Improvement (3)	0
Fund Balance Available (4)	<u>33,690</u>
Total	<u>190,247</u>
 Net	 <u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount is not sufficient to fund six (6) months of budgeted operating expenditures. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve has not been established due to a lack of funds.

(4) Amount represents fund balance to be used to fund 2006-07 expenditures within available assessment revenue.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
OTHER RURAL ZONE 8
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	146,271
Revenue 2005/06 (1)	143,072
Expenditures 2005/06 (1)	<u>(71,928)</u>
Fund Balance 6-30-06	<u>217,415</u>

Uses:

Reserved for:

Dry Period Financing (2)	50,500
Capital Improvements (3)	166,915
	<u> </u>
Total	<u>217,415</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT
WATERMAN/PARK VILLAGE ZONE 9
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	121,194
Revenue 2005/06 (1)	247,469
Expenditures 2005/06 (1)	<u>(256,466)</u>
Fund Balance 6-30-06	<u>112,197</u>

Uses:

Reserved for:

Dry Period Financing (2)	86,490
Capital Improvements (3)	
Fund Balance Available (4)	<u>25,707</u>
Total	<u>112,197</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount is not sufficient to fund six (6) months of budgeted operating expenditures.
Assessment revenue is collected and allocated by the County of Sacramento
in January and May.

(3) Reserve has not been established due to lack of funds.

(4) Amount represents fund balance to be used to fund 2006-07 expenditures within available assessment
revenue.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
AUTO MALL ZONE 10
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	10,588
Revenue 2005/06 (1)	6,865
Expenditures 2005/06 (1)	<u>(2,102)</u>
Fund Balance 6-30-06	<u>15,351</u>

Uses:

Reserved for:

Dry Period Financing (2)	3,500
Capital Improvements (3)	11,851
	<u> </u>
Total	<u>15,351</u>
Net	<u><u>0</u></u>

- (1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.
- (2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.
- (3) Reserve is established in accordance with Board of Directors policy to fund park development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
EAST ELK GROVE ZONE 11
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	455,014
Revenue 2005/06 (1)	958,246
Expenditures 2005/06 (1)	<u>(493,742)</u>
Fund Balance 6-30-06	<u>919,518</u>

Uses:

Reserved for:

Dry Period Financing (2)	297,600
Capital Improvements (3)	621,918
	<u> </u>
Total	<u>919,518</u>
 Net	 <u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
LAGUNA STONELAKE ZONE 12
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	258,597
Revenue 2005/06 (1)	434,595
Expenditures 2005/06 (1)	<u>(339,145)</u>
Fund Balance 6-30-06	354,047

Uses:

Reserved for:

Dry Period Financing (2)	179,000
Capital Improvements (3)	175,047
	<u> </u>
Total	<u>354,047</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park renovation/development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -
EAST FRANKLIN ZONE 13
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	428,120
Revenue 2005/06 (1)	1,535,792
Expenditures 2005/06 (1)	<u>(853,124)</u>
Fund Balance 6-30-06	1,110,788

Uses:

Reserved for:

Dry Period Financing (2)	581,350
Capital Improvements (3)	529,438
	<u> </u>
Total	<u>1,110,788</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Amount represents six (6) months of budgeted expenditures to fund operations during the period July through December. Assessment revenue is collected and allocated by the County of Sacramento in January and May.

(3) Reserve is established in accordance with Board of Directors policy to fund park development.

DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT
DISTRICT WIDE COSTS
FUND BALANCE ANALYSIS
FISCAL YEAR 2006/07

Sources:

Fund Balance 7-1-2005	83,322
Revenue 2005/06 (1)	1,512,553
Expenditures 2005/06 (1)	<u>(1,489,576)</u>
Fund Balance 6-30-06	<u>106,299</u>

Uses:

Capital Improvement/Replacement Reserve (2)	106,299
Dry Period Finance Reserve (3)	<u>0</u>
Total	<u>106,299</u>
Net	<u><u>0</u></u>

(1) Preliminary revenue and expenditure figures for the fiscal year ended June 30, 2006.

(2) Reserve established for vehicle/park equipment improvement/replacement per previous Board policy.

(3) No Dry Period Finance reserve needed as District Wide costs are funded by the individual benefit zones.

District Wide Landscape and Lighting Assessment District

Comparison of Park Administrator and Landscape Architect Time Allocation

Fiscal Year 2005-06 Preliminary vs Actual

	BZ 1	BZ 2	BZ 3	BZ 4	BZ 5	BZ 6	BZ 8	BZ 9	BZ 10	BZ 11	BZ 12	BZ 13	District
	Laguna	Camden	EG/WV	W Laguna	Lakeside	Central EG	O Rural	Wat/PV	Auto Mall	East EG	Stonelake	East Franklin	Wide
<u>Park Administrator</u>													
Preliminary	3%	1%	10%	1%	3%	3%	10%	1%	0%	12%	1%	35%	5%
Actual	9%	1%	10%	2%	2%	5%	3%	1%	0%	8%	1%	35%	8%
Incr(Decr)	6%	0%	0%	1%	-1%	2%	-7%	0%	0%	-4%	0%	0%	3%

Notes:

Laguna Increase is due to additional work on Pinkerton Park and the medians.

W Laguna Increase is due to additional work on the medians.

Lakeside Decrease is due to less than anticipated work on Perez Park.

Central EG Increase is due to additional work on Del Meyer Park.

Other Rural Decrease is due to less work than anticipated within the entire benefit zone.

East EG Decrease is due to less work on Wright Park than anticipated.

Dist Wide Increase is due to work on Elk Grove Park Disc Golf and the walking trail and Youth Center Playground renovation.

District Wide Landscape and Lighting Assessment District

Comparison of Park Administrator and Landscape Architect Time Allocation

Fiscal Year 2005-06 Preliminary vs Actual

	BZ 1	BZ 2	BZ 3	BZ 4	BZ 5	BZ 6	BZ 8	BZ 9	BZ 10	BZ 11	BZ 12	BZ 13	District Wide
	Laguna	Camden	EG/WV	W Laguna	Lakeside	Central EG	O Rural	Wat/PV	Auto Mall	East EG	Laguna Stonelake	East Franklin	
Preliminary	5%	1%	10%	2%	4%	4%	3%	1%	0%	16%	2%	40%	7%
Actual	8%	1%	12%	2%	4%	4%	3%	1%	0%	8%	2%	40%	10%
Incr(Decr)	3%	0%	2%	0%	0%	0%	0%	0%	0%	-8%	0%	0%	3%

Notes:

Laguna Increase is due to addition of Kloss Park Playground renovation and additional work on Pinkerton Park.

EG/WV Increase is due to community outreach on Karamanos Park and additional work on Amundson Park.

East EG Decrease is due to less work on Wright Park than anticipated.

Dist Wide Increase is due to work on Elk Grove Park Disc Golf and the walking trail and Youth Center Playground renovation.